CUMULATIVE INDEX

This index includes all the material published in *Practical Tax Strategies*, Volume 71, July 2003-December 2003

ACCOUNTING

Accrual corporation loses deduction by delaying payment of fees, 71 PTS 314, Nov03

Cash advance was a loan—not income, 71 PTS 190, Sep03

Contract cancellation payments raise income and deduction issues, *by Edward J. Schnee*, 71 PTS 226, Oct03

Deduction for fixing roof, 71 PTS 129, Sep03

Deficiency interest not deductible, 71 PTS 321, Dec03

Figuring depreciation when taxpayer changes property's use, 71 PTS 189, Sep03

Five-year noncompete covenant amortized over 15 years, 71 PTS 48, Jul03

Get larger first-year deductions for equipment purchases, *by Ellen D. Cook*, 71 PTS 260, Nov03

Internet sales bring home international tax issues, *by James G. S. Yang, Chiaho Chang, and Ruben Xing*, 71 PTS 296, Nov03

Investor fails active business requirement for R&D deductions, 71 PTS 47, Jul03

IRS classifies gas pump canopies as personal property, 71 PTS 117, Aug03

IRS revises nonaccrual-experience accounting methods, 71 PTS 370, Dec03

More business vehicles escape depreciation caps, 71 PTS 65, Aug03

Noncompetition agreement payments were ordinary income, 71 PTS 188, Sep03

Optometric equipment qualified for disabled access tax credit, 71 PTS 314, Nov03

Per-diem rates for business travel increase slightly, 71 PTS 371, Dec03

Regulations explain additional first-year depreciation, 71 PTS 193, Oct03

Valuing inventory acquired in lump-sum asset or stock purchase, 71 PTS 118, Aug03

When are agricultural cooperative fees self-employment taxable?, *by Ted D. Englebrecht, M. Jill Lockwood, and Xing Wang*, 71 PTS 92, Aug03

COMPENSATION

Costs of company fishing trips were deductible business expenses, 71 PTS 366, Dec03

Incentive stock option prop. regs. contain subtle changes, *by Barry L. Salkin*, 71 PTS 132, Sep03

IRS contests stock option tax avoidance transactions, 71 PTS 104, Aug03

IRS guidance on valuation under split-dollar insurance arrangements, 71 PTS 55, Jul03

IRS issues final golden parachute regulations, 71 PTS 252, Oct03

IRS modifies stock option valuation for golden parachutes, 71 PTS 254, Oct03

Medical residents cured of FICA, 71 PTS 129, Sep03

Reimbursements for law school expenses are tax-free, 71 PTS 365, Dec03

Service explains family assistance requirements for work credits, 71 PTS 368, Dec03

Tax-efficient strategies for exercising compensatory stock options, *by Sidney R. Finkel and Kelly G. Besaw*, 71 PTS 15, Jul03

Wage deduction reduced for AMT, 71 PTS 129, Sep03

Which merger party gets deduction for stock options?, 71 PTS 175, Sep03

CORPORATIONS

Attribute reduction for consolidated group member's debt discharge, 71 PTS 248, Oct03

Business purpose for distribution of subsidiary's stock, 71 PTS 247, Oct03

Debt or equity? The current status of section 385, *by Sharon Burnett and Darlene Pulliam Smith*, 71 PTS 77, Aug03

Figuring basis when encumbered assets are transerred, 71 PTS 121, Aug03

New dividend planning strategies for shareholders and corporations, *by Andrew R. Lee*, 71 PTS 204, Oct03

Rulings take an expansive view of 'business purpose,' 71 PTS 120, Aug03

Transfer meets control test despite later transactions, 71 PTS 123, Aug03

ESTATE PLANNING

Annuity table overvalued lottery winnings in estate, 71 PTS 245, Oct03

Charitable deductions for more trusts, 71 PTS 65, Aug03

Clause limiting gift value was void, 71 PTS 376, Dec03

Corporate earnings counted in alternate valuation, 71 PTS 374, Dec03

Design GRATs to reap court-approved extra tax savings, *by Daniel L. Daniels and Michael N. Delgass*, 71 PTS 324, Dec03

Estate must include property transferred to limited partnership, 71 PTS 108, Aug03

LLC interest gifts not sheltered by annual exclusion, 71 PTS 244, Oct03

No additional estate tax after distribution of redeemed QFOBI stock, 71 PTS 110, Aug03

QTIP deduction allowed for nondividend-paying stock, 71 PTS 375, Dec03

Retroactive revocation of trust was ineffective for tax purposes, 71 PTS 111, Aug03

Revised GST tax exemption rules benefit taxpayers, *by Sebastian V. Grassi*, 71 PTS 4, Jul03

Sample language for drafting personal residence trusts, 71 PTS 108, Aug03

Section 2038 can pull lifetime gifts back into the estate, *by Ted Englebrecht, Mary H. Anderson, and Jo Ann Christensen*, 71 PTS 331, Dec03

Section 2036 hurdle raised for family limited partnerships, *by Reed W. Easton*, 71 PTS 196, Oct03

Tax changes put premium on drafting flexible estate plans, *by Sebastian V. Grassi*, 71 PTS 140, Sep03

LIMITED LIABILITY COMPANIES

Tax-free LLC interest conversion, 71 PTS 321, Dec03

PARTNERSHIPS

Basis adjustments after partnership property transfers, 71 PTS 126, Aug03

Break for owner when pass-through entity changes tax year, 71 PTS 257, Nov03

Long-term contract prop. regs. focus on partnership issues, 71 PTS 308, Nov03

Timing issue for partnership's encumbered like-kind exchange, 71 PTS 52, Jul03

PERSONAL

Attorney's fees portion of award was excludable, 71 PTS 310, Nov03

Car depreciation limits contain things old and new, 71 PTS 257, Nov03

Choosing from a varied menu for educational tax planning, *by Michael Schlesinger*, 71 PTS 156, Sep03

Class action legal fee award not taxable to members, 71 PTS 381, Dec03

Dependency deduction rules apply regardless of parents' marital status, 71 PTS 312, Nov03

Home deduction complications arise from shared ownership, *by Anthony E. Glass*, 71 PTS 354, Dec03

Home-sale exclusion rules include opportunities for planning, *by Edward E. Milam, Brian H. Poole, and Donna S. Polledo*, 71 PTS 232, Oct03

IRS drives up standard mileage rates for 2004 car use, 71 PTS 380, Dec03

Lump-sum payment qualified as deductible alimony, 71 PTS 182, Sep03

New law offers tax relief to military personnel, 71 PTS 321, Dec03

New law offers tax savings for individuals and businesses, *by Harold Goedde, Kathleen E. Bauer, and Neal R. Van Zante*, 71 PTS 216, Oct03

No capital gain treatment for termination payments, 71 PTS 311, Nov03

No deduction for MBA obtained between jobs, 71 PTS 50, Jul03

No tax on partial annuity exchange, 71 PTS 65, Aug03

Noncustodial parent claims dependency exemption, 71 PTS 181, Sep03

Profit motive needed to deduct sideline business losses, *by George A. Dasaro*, 71 PTS 344, Dec03

Purchase vs. lease: updated directions for business car users, *by Sidney J. Baxendale, Williaim D. Stout, and Richard M. Walter*, 71 PTS 282, Nov03

Unless subsequent surrender, 71 PTS 65, Aug03

What procedures and equipment qualify as medical care? 71 PTS 49, Jul03

PRACTICING BEFORE THE IRS

1983 assessment was collectable in 2002, 71 PTS 46, Jul03

Closing agreement does not preclude innocent spouse relief, 71 PTS 171, Sep03

Computer error does not create tax abatement and reassessment, 71 PTS 305, Nov03

Corporate records not personal—no Fifth Amendment protection, 71 PTS 44, Jul03

Employer's deduction tied to amount includable in taxpayer's return, 71 PTS 174, Sep03

Fifth Circuit awards litigation costs to taxpayers, 71 PTS 100, Aug03

FPAA valid even if Service did not examine tax returns, 71 PTS 172, Sep03

Indirect method permissible if no adequate books and records, 71 PTS 364, Dec03

Joint return not proper—penalties assessed, 71 PTS 306, Nov03

Late-filed return is a return for bankruptcy purposes, 71 PTS 102, Aug03

Late filing of employment tax returns does not prevent section 530 protection, 71 PTS 43, Jul03

No equitable relief to overcome limitations period, 71 PTS 304, Nov03

No right to trial for alternative collection hearing, 71 PTS 43, Jul03

Prior tax lien has priority over a subsequent receiver's lien, 71 PTS 172, Sep03

Property held as joint tenancy for estate purposes subject to tax liens, 71 PTS 362, Dec03

Refund based on taxpayer's never receiving prior check time barred, 71 PTS 101, Aug03

Service may levy property held as tenant by the entirety, 71 PTS 103, Aug03

Service must consider offer in compromise during a bankruptcy, 71 PTS 304, Nov03

Service should abate interest for lost return, 71 PTS 361, Dec03

Service's liens not released and no accepted offer in compromise, 71 PTS 241, Oct03

Spouse's lien has priority over Service, 71 PTS 240, Oct03

Tax Court does not suppress evidence, 71 PTS 240, Oct03

Taxpayer, not an officer, held to be a responsible person, 71 PTS 243, Oct03

Taxpayer who makes payment is entitled to refund, 71 PTS 361, Dec03

PROCEDURE

Courts approve of treating doctors as independent contractors, *by Barry H. Frank and Jeffrey Cooper*, 71 PTS 36, Jul03

Disclosure requirements for political organizations, 71 PTS 62, Jul03

Engineer was independent contractor despite employment agreement, 71 PTS 115, Aug03

Fax for faster resolution, 71 PTS 257, Nov03

Housekeeper was reclassified as an employee, 71 PTS 114, Aug03

Innocent spouse despite knowledge of omitted income, 71 PTS 60, Jul03

Innocent spouse relief for income tax resulting from gift, 71 PTS 184, Sep03

Interest rates unchanged, 71 PTS 1, Jul03

IRS explains industry issue resolution program procedures, 71 PTS 61, Jul03

More foreigners need a TIN, 71 PTS 129, Sep03

More mediation, 71 PTS 1, Jul03

New procedure and fee for offers to compromise, 71 PTS 318, Nov03

Recent guidance sheds light on expanded innocent spouse protection, *by G.E. Whittenburg, Kermit O. Keeling, and Radie G. Bunn*, 71 PTS 68, Aug03

Sharpen decision-making skills to improve tax advice, *by Rolf Auster*, 71 PTS 86, Aug03

Tax-exempt club gets credit for FICA on tips, 71 PTS 1, Jul03

Tax lien extends to tenancy by the entirety, 71 PTS 193, Oct03

Taxpayer entitled to innocent spouse relief, 71 PTS 319, Nov03

Updated rules for requesting innocent spouse relief, 71 PTS 183, Sep03

QUALIFIED PLANS

Allocating income on recharacterized IRA contribution, 71 PTS 55, Jul03

Apply tax planning ideas to improve retirement distributions, *by Sandra Brown Sherman, Brad M. Kaplan, and Heidi Hansen*, 71 PTS 27, Jul03

COBRA exception applied in stock and asset acquisitions, 71 PTS 105, Aug03

Depression was disability for avoiding premature distribution penalty, 71 PTS 177, Sep03

Eligible expenses stretched for flexible spending accounts, 71 PTS 193, Oct03

Furloughed employee health care exclusion, 71 PTS 321, Dec03

Pension plan limits rise with cost of living, 71 PTS 365, Dec03

Retirement plan compliance, 71 PTS 1, Jul03

Retirement plan payout used for health insurance is includable, 71 PTS 106, Aug03

REAL ESTATE

Conservation payments treated as self-employment income, 71 PTS 179, Sep03

IRS issues guidance on use of REIT subsidiaries, 71 PTS 178, Sep03

Match up the tax rules for mixed-use residences, *by Steven C. Colburn*, 71 PTS 272, Nov03

Tax planning considerations lodge in condominium hotel purchases, *by Rolf Auster*, 71 PTS 146, Sep03

S CORPORATIONS

Simplified relief for late S corporation election, 71 PTS 51, Jul03

AUTHOR INDEX

Mary H. Anderson	331
Rolf Auster	86, 146
Kathleen E. Bauer	216
Sidney J. Baxendale	282
Kelly G. Besaw	15
Sharon Burnett	77
Radie G. Bunn	68
Steven C. Colburn	272
Ellen D. Cook	260
Jeffrey Cooper	36
Chiaho Chang	296
Jo Ann Christensen	331
Daniel L. Daniels	324
George A. Dasaro	344
Michael N. Delgass	324
Reed W. Easton	196
Ted D. Englebrecht	92, 331
Sidney R. Finkel	15
Barry H. Frank	36
Anthony E. Glass	354
Harold Goedde	216
Sebastian V. Grassi	4, 140
Heidi Hansen	27
Brad M. Kaplan	27
Kermit O. Keeling	68
Andrew R. Lee	204
Edward E. Milam	232
Donna S. Polledo	232
Brian H. Poole	232
Barry L. Salkin	132
Michael Schlesinger	156
Sandra Brown Sherman	27
Darlene Pulliam Smith	77
William D. Stout	282
Richard M. Walter	282
Xing Wang	92
G.E. Whittenburg	68
Ruben Xing	296
James G. S. Yang	296
Neal R. Van Zante	216